Trustees' Financial Summary

FY2015-16

Submit ID: 0858-91372629

48 Stillwater County

0858 Rapelje Elem

Due Date:

Board of Trustees transmits to County Supt. not later than August 15th (MCA 20-9-213)
County Supt. transmits to the Office of Public Instruction no later than September 15th. (MCA 20-3-209)

This report is the school district's official submission of annual financial information to the county superintendent and state superintendent under section 20-9-213, MCA.

- *Trustees are responsible for ensuring the accuracy and prompt submission of this report.*
- *Subsequent amendments to this report made by the clerk of the district as a result of the desk audit process are considered officially made on behalf of the trustees.*
- *Amendments initiated by OPI to correct coding or to comply with GAAP as a result of the desk audit process and which are communicated in writing to the clerk will be assumed to be accepted by the trustees unless the district notifies OPI in writing of their objection by December 10.*
- *This report and any amendments initiated by the district through December 10 are binding for use in determining various allocations of state and federal grants and in monitoring maintenance of effort for state and federal programs.*

Certification

Business Manager/Clerk: Stephanie Zindler **Phone #:** (406) 663-2215

(Signature) (Date)

Chair, Board of Trustees: Courtney Herzog

(Signature) (Date)

County Superintendant Judy Martin

(Signature) (Date)

Software

Accounting Package: Foxie Lady

For FY16 did the district employ a certified special education director? No

As reported through TEAMS - Terms of Employment, the district does not employ a certified special education director meeting the requirements of having a class III Administrator's certificate with a principal's endorsement or a supervisor's endorsement in special education. Administrative rules provide expenditures coded to program 280, function 24XX and Object 1XX and 2XX in Funds 01, 13, 24, 25, or 26 to be included in the calculation of reversion and disproportionate costs only if the district employs a certified special education director.

Electronic filers are not required to send the cover page to OPI.

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Project Reporter Codes

PRC	Title	Program Type	Project Number	CFDA#
015	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	FEDERAL	FEDERAL	84.358A
016	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	FEDERAL	FEDERAL	84.358A
212	ESEA Title I, Part A Academic Achievement Award	FEDERAL	FEDERAL	84.010
316	Title I, Part A, Improving Basic Programs	FEDERAL	4808583116	84.010A
418	State OTO Capital Invest & Deferred Maintenance	STATE	STATE	state

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Balance Sheet

	ASSETS, LIABILITIES, AND FUND BALANCE	General Fund (01)	Transportation Fund (10)	Bus Depreciation Fund (11)	School Food Services Fund (12)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	46,835.42	42,321.68	164,373.24	2,986.50
02	Taxes Receivable - Real and Personal (120-149)	1,029.62	252.38	102.62	
03	Taxes Receivable - Protested (150-159)	8.43	2.07	0.84	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				46.37
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	47,873.47	42,576.13	164,476.70	3,032.87
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)	1,038.05	254.45	103.46	
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	46,835.42	42,321.68	164,373.24	3,032.87
52	TOTAL FUND BALANCE/EQUITY	46,835.42	42,321.68	164,373.24	3,032.87
53	TOTAL LIABILITIES AND FUND BALANCE	47,873.47	42,576.13	164,476.70	3,032.87

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Balance Sheet

	ASSETS, LIABILITIES, AND FUND BALANCE	Tuition Fund (13)	Retirement Fund (14)	Miscellaneous Programs Fund (15)	Adult Education Fund (17)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)		19,510.65	11,405.00	8,547.45
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS		19,510.65	11,405.00	8,547.45
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget		19,510.65	11,405.00	8,547.45
52	TOTAL FUND BALANCE/EQUITY		19,510.65	11,405.00	8,547.45
53	TOTAL LIABILITIES AND FUND BALANCE		19,510.65	11,405.00	8,547.45

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Balance Sheet

	ASSETS, LIABILITIES, AND FUND BALANCE	Traffic Education Fund (18)	Non-Operating Fund (19)	Lease-Rental Fund (20)	Compensated Absence Fund (21)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

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Balance Sheet

	ASSETS, LIABILITIES, AND FUND BALANCE	Metal Mines Tax Reserve Fund (24)	State Mining Impact Fund (25)	Impact Aid Fund (26)	Litigation Reserve Fund (27)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

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Balance Sheet

	ASSETS, LIABILITIES, AND FUND BALANCE	Technology Fund (28)	Flexibility Fund (29)	Permanent Endowment Fund (45)	Debt Service Fund (50)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	8,236.41	14,897.80		
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	8,236.41	14,897.80		
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	8,236.41	14,897.80		
52	TOTAL FUND BALANCE/EQUITY	8,236.41	14,897.80		
53	TOTAL LIABILITIES AND FUND BALANCE	8,236.41	14,897.80		

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Balance Sheet

	ASSETS, LIABILITIES, AND FUND BALANCE	Building Fund (60)	Building Reserve Fund (61)	Day Care Enterprise Fund (70)	Industrial Arts Fund (71)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)		64,962.54		
02	Taxes Receivable - Real and Personal (120-149)		44.90		
03	Taxes Receivable - Protested (150-159)		0.37		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS		65,007.81		
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)		45.27		
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget		64,962.54		
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY		64,962.54		
53	TOTAL LIABILITIES AND FUND BALANCE		65,007.81		

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Balance Sheet

	ASSETS, LIABILITIES, AND FUND BALANCE	Miscellaneous Enterprise Fund (72)	Data Processing Internal Service Fund (73)	Purchasing Internal Service Fund (74)	Central Transportation Internal Service Fund (75)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
38	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

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Balance Sheet

	ASSETS, LIABILITIES, AND FUND BALANCE	Instructional Materials Ctr Internal Service Fund (76)	Miscellaneous Internal Service Fund (77)	Self Insurance Fund - Health (78)	Self Insurance Fund - Liability (79)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

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Balance Sheet

	ASSETS, LIABILITIES, AND FUND BALANCE	Private Purpose Trust (spend interest only) (81)	Interlocal Agreement Fund (82)	Student Extracurricular Activities Fund (84)	Private Purpose Trust (spend principal & interest) (85)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
45	Assets Held in Trusts				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

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Balance Sheet

	ASSETS, LIABILITIES, AND FUND BALANCE	Payroll Fund (86)	Claims Fund (87)	Investment Earnings Clearing Fund (88)	Retirement/COBRA Insurance Fund (89)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	34,601.25	63,219.37		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS	34,601.25	63,219.37		
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)	34,601.25	63,219.37		
25	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES	34,601.25	63,219.37		
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE	34,601.25	63,219.37		

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Balance Sheet

	ASSETS, LIABILITIES, AND FUND BALANCE	Agency - A (90)	Agency - B (91)	Agency - C (92)	Agency - D (93)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

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Balance Sheet

	ASSETS, LIABILITIES, AND FUND BALANCE	Agency - E (94)	Cafeteria/Flex Plan Fund (95)		
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

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Schedule of Revenues, Expenditures and Changes in Fund Balance

01 - General Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: **Fund Code 01**

PRC	Revenue	2015 Value	2016 Value
1111	District Levy - Real Property	164,035.51	182,617.81
1112	District Levy - Personal Property	652.39	446.06
1190	Penalties and Interest on Taxes	93.08	115.19
1510	Interest Earnings	576.60	467.05
1900	Other Revenue from Local Sources	327.55	311.95
3110	Direct State Aid	155,258.21	166,265.23
3111	Quality Educator	18,553.16	20,514.67
3112	At Risk Student	1,388.17	1,318.47
3113	Indian Education For All	836.40	814.32
3115	State Spec Ed Allowable Cost Pymt to Districts	5,785.50	5,594.40
3116	Data For Achievement	615.00	780.00
3118	Natural Resource Development	1,106.40	1,866.59
3444	State School Block Grant	12,673.84	12,673.84
3446	SB96 Block Grant Reimbursement	916.07	0.00
3460	Montana Oil and Gas Tax	2,298.29	1,111.63
5200	Sale or Compensation for Loss of Assets	120.00	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		365,236.17	394,897.21

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: **Fund Code 01**

PRC	Program	Function	Object	2015 Value	2016 Value
1XX	**Regular Education Programs - Elementary/Secondary**				
	1XXX	**Instruction**			
			1XX Personal Services - Salaries	155,683.48	165,570.69
			2XX Personal Services - Employee Benefits	21,930.46	22,379.46
			3XX Purchased Professional and Technical Services	1,359.61	2,123.80
			5XX Other Purchased Services	49.50	2,855.69
			6XX Supplies and Materials	26,624.08	26,894.42
	221X	**Improvement of Instruction Services**			
			1XX Personal Services - Salaries	137.50	136.25
			2XX Personal Services - Employee Benefits	0.20	0.81
			5XX Other Purchased Services	412.00	586.62
	222X	**Educational Media Services**			
			1XX Personal Services - Salaries	5,510.00	5,655.00
			2XX Personal Services - Employee Benefits	2,690.08	1,175.48
			6XX Supplies and Materials	239.60	419.73
	23XX	**Support Services - General Administration**			
			1XX Personal Services - Salaries	23,031.43	12,225.00
			2XX Personal Services - Employee Benefits	1,162.81	2,973.01

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: **Fund Code 01**

PRC	Program	Function	Object	2015 Value	2016 Value
			5XX Other Purchased Services	1,283.63	1,859.78
			810 Dues and Fees	494.00	350.00
		24XX	**Support Services - School Administration**		
			1XX Personal Services - Salaries	19,102.39	16,484.68
			2XX Personal Services - Employee Benefits	1,182.08	3,008.37
			3XX Purchased Professional and Technical Services	1,500.00	1,500.00
			4XX Purchased Property Services	715.80	729.22
			6XX Supplies and Materials	3,445.50	3,841.86
		25XX	**Support Services - Business**		
			1XX Personal Services - Salaries	11,044.89	12,007.79
			2XX Personal Services - Employee Benefits	1,915.82	1,930.17
			3XX Purchased Professional and Technical Services	5,184.10	5,387.55
			5XX Other Purchased Services	2,454.47	2,664.26
			6XX Supplies and Materials	0.00	1,150.00
			7XX Property and Equipment Acquisition	4,630.84	0.00
			810 Dues and Fees	1,340.88	1,479.41
		26XX	**Operation and Maintenance of Plant Services**		
			1XX Personal Services - Salaries	9,517.81	10,506.08
			2XX Personal Services - Employee Benefits	1,280.32	1,313.74
			3XX Purchased Professional and Technical Services	1,508.00	1,438.90
			4XX Purchased Property Services	18,233.68	22,590.76
			5XX Other Purchased Services	2,800.00	3,096.00
			6XX Supplies and Materials	12,508.98	13,808.90
	280		**Special Education - Local and State**		
		1XXX	**Instruction**		
			1XX Personal Services - Salaries	7,528.00	7,528.00
			2XX Personal Services - Employee Benefits	837.03	829.89
			3XX Purchased Professional and Technical Services	0.00	1,500.00
			6XX Supplies and Materials	1,588.27	108.00
		62XX	**Resources Transferred to Other School Districts or Cooperatives**		
			920 Resources Transferred to Other School Districts or Cooperatives	636.41	615.38
	316		**Data For Achievement**		
		1XXX	**Instruction**		
			3XX Purchased Professional and Technical Services	232.88	192.00
		24XX	**Support Services - School Administration**		
			1XX Personal Services - Salaries	380.00	588.00
			2XX Personal Services - Employee Benefits	2.12	3.48
	365		**Indian Education for All - OTO & Ongoing**		
		1XXX	**Instruction**		
			3XX Purchased Professional and Technical Services	25.00	0.00

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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: **Fund Code 01**

PRC	Program	Function	Object	2015 Value	2016 Value
	390 State Career & Technical Ed Entitlement - Undistributed				
		1XXX Instruction			
			1XX Personal Services - Salaries	7,633.00	7,785.00
			2XX Personal Services - Employee Benefits	294.48	577.54
	710 School Sponsored Extracurricular Activities				
		27XX Student Transportation Services			
			1XX Personal Services - Salaries	270.01	626.28
			2XX Personal Services - Employee Benefits	13.15	31.58
		34XX Extracurricular - Activities			
			1XX Personal Services - Salaries	250.00	250.00
			2XX Personal Services - Employee Benefits	0.36	2.22
			5XX Other Purchased Services	590.00	1,306.18
			6XX Supplies and Materials	115.03	107.02
			810 Dues and Fees	375.00	425.00
	720 School Sponsored Athletics				
		27XX Student Transportation Services			
			1XX Personal Services - Salaries	1,292.18	1,553.36
			2XX Personal Services - Employee Benefits	51.48	87.57
		35XX Extracurricular - Athletics			
			1XX Personal Services - Salaries	4,062.50	4,335.00
			2XX Personal Services - Employee Benefits	15.24	25.73
			5XX Other Purchased Services	727.96	916.38
			6XX Supplies and Materials	247.95	0.00
			810 Dues and Fees	0.00	500.00
	910 Food Services				
		31XX Food Services			
			1XX Personal Services - Salaries	8,066.22	8,913.89
			2XX Personal Services - Employee Benefits	2,902.72	3,169.93
			4XX Purchased Property Services	0.00	562.00
			5XX Other Purchased Services	0.00	161.98
			6XX Supplies and Materials	3,148.19	8,941.72
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				380,259.12	399,786.56

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Schedule Of Changes Worksheet

Fund Code 01

Beginning Fund Balance						52,315.87	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						394,897.21	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						399,786.56	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)	0.00		
Increase/Decrease of Reserve for Encumbrances							
This Year	0.00	Less Last Year	591.10	(4b)	-591.10		
						-591.10	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						46,835.42	(5)

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Schedule of Revenues, Expenditures and Changes in Fund Balance

10 - Transportation Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: **Fund Code 10**

PRC	Revenue	2015 Value	2016 Value
1111	District Levy - Real Property	48,210.17	44,817.63
1112	District Levy - Personal Property	187.17	110.95
1190	Penalties and Interest on Taxes	25.26	29.92
1510	Interest Earnings	185.01	259.12
2220	County On-Schedule Trans Reimb	13,426.64	13,257.43
3210	State On-Schedule Trans Reimb	13,426.64	13,257.44
3444	State School Block Grant	1,480.46	1,480.46
3446	SB96 Block Grant Reimbursement	238.59	0.00
3460	Montana Oil and Gas Tax	654.71	286.85
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		77,834.65	73,499.80

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: **Fund Code 10**

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX	**Regular Education Programs - Elementary/Secondary**			
		23XX	**Support Services - General Administration**		
			1XX Personal Services - Salaries	28,250.08	18,777.38
			2XX Personal Services - Employee Benefits	1,559.40	3,984.31
		25XX	**Support Services - Business**		
			1XX Personal Services - Salaries	7,363.26	8,005.18
			2XX Personal Services - Employee Benefits	1,281.66	1,286.78
		27XX	**Student Transportation Services**		
			1XX Personal Services - Salaries	18,953.26	17,782.30
			2XX Personal Services - Employee Benefits	2,164.27	2,143.89
			3XX Purchased Professional and Technical Services	982.20	936.26
			4XX Purchased Property Services	1,685.26	4,967.52
			5XX Other Purchased Services	2,616.00	2,622.68
			6XX Supplies and Materials	7,890.80	3,777.28
			7XX Property and Equipment Acquisition	2,548.36	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				75,294.55	64,283.58

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Schedule Of Changes Worksheet

Fund Code 10

Beginning Fund Balance						33,105.46	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						73,499.80	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						64,283.58	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)	0.00		
Increase/Decrease of Reserve for Encumbrances							
This Year	0.00	Less Last Year	0.00	(4b)	0.00		
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						42,321.68	(5)

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Schedule of Revenues, Expenditures and Changes in Fund Balance

11 - Bus Depreciation Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: **Fund Code 11**

PRC	Revenue	2015 Value	2016 Value
1111	District Levy - Real Property	14,852.78	18,194.92
1112	District Levy - Personal Property	7.93	44.09
1190	Penalties and Interest on Taxes	9.20	11.08
1510	Interest Earnings	1,364.24	1,424.45
3460	Montana Oil and Gas Tax	205.33	79.27
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		16,439.48	19,753.81

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: **Fund Code 11**

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX	**Regular Education Programs - Elementary/Secondary**			
		27XX	**Student Transportation Services**		
			7XX Property and Equipment Acquisition	0.00	36,558.42
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				0.00	36,558.42

Schedule Of Changes Worksheet

Fund Code 11

Beginning Fund Balance						181,177.85	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						19,753.81	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						36,558.42	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)	0.00		
Increase/Decrease of Reserve for Encumbrances							
This Year	0.00	Less Last Year	0.00	(4b)	0.00		
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						164,373.24	(5)

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Schedule of Revenues, Expenditures and Changes in Fund Balance

12 - School Food Services Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: **Fund Code 12**

PRC	Revenue	2015 Value	2016 Value
1510	Interest Earnings	18.41	14.03
1611	National School Lunch Program	7,469.30	8,406.10
1632	Daily Adult Sales	2,327.75	2,550.75
3220	State Food Services Match	98.33	46.37
4550	Federal Child Nutrition	7,613.98	7,168.81
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		17,527.77	18,186.06

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: **Fund Code 12**

PRC	Program	Function	Object	2015 Value	2016 Value
910	**Food Services**				
		31XX	**Food Services**		
			1XX Personal Services - Salaries	2,491.14	2,803.82
			2XX Personal Services - Employee Benefits	687.72	748.46
			3XX Purchased Professional and Technical Services	27.25	0.00
			5XX Other Purchased Services	744.80	640.42
			6XX Supplies and Materials	12,507.32	14,011.49
			810 Dues and Fees	482.54	441.50
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				16,940.77	18,645.69

Schedule Of Changes Worksheet

Fund Code 12

Beginning Fund Balance						3,492.50	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						18,186.06	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						18,645.69	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)	0.00		
Increase/Decrease of Reserve for Encumbrances							
This Year	0.00	Less Last Year	0.00	(4b)	0.00		
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						3,032.87	(5)

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Schedule of Revenues, Expenditures and Changes in Fund Balance

14 - Retirement Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:		Fund Code 14
PRC Revenue	**2015 Value**	**2016 Value**
1510 Interest Earnings	148.18	100.16
2240 County Retirement Distribution	58,335.47	52,352.84
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	58,483.65	52,453.00

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				Fund Code 14	
PRC	**Program**	**Function**	**Object**	**2015 Value**	**2016 Value**
	1XX Regular Education Programs - Elementary/Secondary				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	24,443.37	25,953.33
		221X Improvement of Instruction Services			
			2XX Personal Services - Employee Benefits	10.75	10.56
		222X Educational Media Services			
			2XX Personal Services - Employee Benefits	1,016.64	1,046.15
		23XX Support Services - General Administration			
			2XX Personal Services - Employee Benefits	20,740.88	8,091.97
		24XX Support Services - School Administration			
			2XX Personal Services - Employee Benefits	3,051.84	3,953.34
		25XX Support Services - Business			
			2XX Personal Services - Employee Benefits	2,483.28	2,675.86
		26XX Operation and Maintenance of Plant Services			
			2XX Personal Services - Employee Benefits	1,351.31	1,453.72
		27XX Student Transportation Services			
			2XX Personal Services - Employee Benefits	2,564.78	2,393.13
	280 Special Education - Local and State				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	1,193.33	1,184.09
	316 Data For Achievement				
		24XX Support Services - School Administration			
			2XX Personal Services - Employee Benefits	59.69	83.51
	390 State Career & Technical Ed Entitlement - Undistributed				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	400.19	387.34
	395 State Career & Technical Ed Entitlement - Technology Ed/Industrial Arts				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	850.18	870.61
	610 Adult Continuing Education Programs				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	0.00	75.29

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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: **Fund Code 14**

PRC	Program	Function	Object	2015 Value	2016 Value
	710	**School Sponsored Extracurricular Activities**			
		27XX	**Student Transportation Services**		
			2XX Personal Services - Employee Benefits	27.35	50.98
		34XX	**Extracurricular - Activities**		
			2XX Personal Services - Employee Benefits	43.92	64.53
	720	**School Sponsored Athletics**			
		27XX	**Student Transportation Services**		
			2XX Personal Services - Employee Benefits	102.69	124.54
		35XX	**Extracurricular - Athletics**		
			2XX Personal Services - Employee Benefits	590.46	630.12
	910	**Food Services**			
		31XX	**Food Services**		
			2XX Personal Services - Employee Benefits	1,486.68	1,592.26
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				60,417.34	50,641.33

Schedule Of Changes Worksheet

Fund Code 14

Beginning Fund Balance						17,698.98	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						52,453.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						50,641.33	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)	0.00		
Increase/Decrease of Reserve for Encumbrances							
This Year	0.00	Less Last Year	0.00	(4b)	0.00		
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						19,510.65	(5)

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Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:	Fund Code 15
PRC Revenue	**2016 Value**
015 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	
4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	9,594.66
016 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	
4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	3,791.25
316 Title I, Part A, Improving Basic Programs	
4200 Title I, Part A, Improving Basic Programs	22,434.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	35,819.91

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15
PRC	**Program**	**Function**	**Object**	**2015 Value**	**2016 Value**
015 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)					
	412 Title VI, Part B, Subpart 1, Small rural Schools (SRS)				
		1XXX Instruction			
			6XX Supplies and Materials		2,054.91
		25XX Support Services - Business			
			3XX Purchased Professional and Technical Services		7,539.75
			015 Subtotal		9,594.66
016 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)					
	412 Title VI, Part B, Subpart 1, Small rural Schools (SRS)				
		1XXX Instruction			
			6XX Supplies and Materials		1,581.00
		25XX Support Services - Business			
			3XX Purchased Professional and Technical Services		2,210.25
			016 Subtotal		3,791.25
316 Title I, Part A, Improving Basic Programs					
	420 Title I, Part A, Improving Basic Programs				
		1XXX Instruction			
			1XX Personal Services - Salaries		18,188.00
			2XX Personal Services - Employee Benefits		3,024.00
			6XX Supplies and Materials		358.00
		221X Improvement of Instruction Services			
			5XX Other Purchased Services		864.00
			316 Subtotal		22,434.00
418 State OTO Capital Invest & Deferred Maintenance					
	366 OTO Capital Invest & Deferred Maintenance				
		26XX Operation and Maintenance of Plant Services			
			4XX Purchased Property Services		2,336.14
			418 Subtotal		2,336.14
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					38,156.05

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Schedule Of Changes Worksheet

Fund Code 15

Beginning Fund Balance						13,741.14	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						35,819.91	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						38,156.05	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)	0.00		
Increase/Decrease of Reserve for Encumbrances							
This Year	0.00	Less Last Year	0.00	(4b)	0.00		
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						11,405.00	(5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
015 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	9,594.66	9,594.66	0.00
016 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	3,791.25	3,791.25	0.00
316 Title I, Part A, Improving Basic Programs	22,434.00	22,434.00	0.00
418 State OTO Capital Invest & Deferred Maintenance	0.00	2,336.14	-2,336.14
Total	35,819.91	38,156.05	-2,336.14

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Schedule of Revenues, Expenditures and Changes in Fund Balance

17 - Adult Education Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: **Fund Code 17**

PRC	Revenue	2015 Value	2016 Value
1340	Fees for Adult Education	0.00	305.55
1510	Interest Earnings	70.83	71.63
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		70.83	377.18

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: **Fund Code 17**

PRC	Program	Function	Object	2015 Value	2016 Value
	610	**Adult Continuing Education Programs**			
		1XXX	**Instruction**		
			1XX Personal Services - Salaries	0.00	458.37
			2XX Personal Services - Employee Benefits	0.00	2.71
			6XX Supplies and Materials	0.00	367.14
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				0.00	828.22

Schedule Of Changes Worksheet

Fund Code 17

Beginning Fund Balance						8,998.49	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						377.18	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						828.22	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)	0.00		
Increase/Decrease of Reserve for Encumbrances							
This Year	0.00	Less Last Year	0.00	(4b)	0.00		
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						8,547.45	(5)

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Schedule of Revenues, Expenditures and Changes in Fund Balance

28 - Technology Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: **Fund Code 28**

PRC	Revenue	2015 Value	2016 Value
1510	Interest Earnings	61.19	65.45
3281	State Technology Aid	358.53	370.80
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		419.72	436.25

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: **Fund Code 28**

PRC	Program	Function	Object	2015 Value	2016 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				0.00	0.00

Schedule Of Changes Worksheet

Fund Code 28

Beginning Fund Balance						7,800.16	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						436.25	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						0.00	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)	0.00		
Increase/Decrease of Reserve for Encumbrances							
This Year	0.00	Less Last Year	0.00	(4b)	0.00		
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						8,236.41	(5)

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Schedule of Revenues, Expenditures and Changes in Fund Balance

29 - Flexibility Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: **Fund Code 29**

PRC	Revenue	2015 Value	2016 Value
1510	Interest Earnings	86.39	108.39
3445	State Combined Fund School Block Grant	2,716.53	2,716.53
3447	SB96 Combined Block Grant Reimbursement	122.95	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		2,925.87	2,824.92

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: **Fund Code 29**

PRC	Program	Function	Object	2015 Value	2016 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				0.00	0.00

Schedule Of Changes Worksheet

Fund Code 29

Beginning Fund Balance						12,072.88	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						2,824.92	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						0.00	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)	0.00		
Increase/Decrease of Reserve for Encumbrances							
This Year	0.00	Less Last Year	0.00	(4b)	0.00		
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						14,897.80	(5)

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Schedule of Revenues, Expenditures and Changes in Fund Balance

61 - Building Reserve Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: **Fund Code 61**

PRC	Revenue	2015 Value	2016 Value
1111	District Levy - Real Property	8,171.82	7,976.54
1112	District Levy - Personal Property	32.07	19.70
1190	Penalties and Interest on Taxes	4.22	5.25
1510	Interest Earnings	456.46	513.24
3460	Montana Oil and Gas Tax	109.88	50.32
5200	Sale or Compensation for Loss of Assets	0.00	1,250.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		8,774.45	9,815.05

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: **Fund Code 61**

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
		26XX Operation and Maintenance of Plant Services			
			4XX Purchased Property Services	1,400.00	7,123.03
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				1,400.00	7,123.03

Schedule Of Changes Worksheet

Fund Code 61

Beginning Fund Balance						62,270.52	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						9,815.05	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						7,123.03	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)	0.00		
Increase/Decrease of Reserve for Encumbrances							
This Year	0.00	Less Last Year	0.00	(4b)	0.00		
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						64,962.54	(5)

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Detail Expenditure

Fund	Account			Description	2015 Value	2016 Value
XX	210	1XXX	112	Certified Teacher Staff Salaries	0.00	0.00
XX	260	1XXX	112	Certified Teacher Staff Salaries	0.00	0.00
XX	280	1XXX	112	Certified Teacher Staff Salaries	7,528.00	7,528.00
XX	39X	1XXX	112	Certified Teacher Staff Salaries	7,633.00	7,785.00
XX	427	1XXX	112	Certified Teacher Staff Salaries	0.00	0.00
XX	432	1XXX	112	Certified Teacher Staff Salaries	0.00	0.00
XX	451	1XXX	112	Certified Teacher Staff Salaries	0.00	0.00
XX	452	1XXX	112	Certified Teacher Staff Salaries	0.00	0.00
XX	456	1XXX	112	Certified Teacher Staff Salaries	0.00	0.00
XX	457	1XXX	112	Certified Teacher Staff Salaries	0.00	0.00
XX	458	1XXX	112	Certified Teacher Staff Salaries	0.00	0.00
XX	XXX	1XXX	112	Certified Teacher Staff Salaries	153,726.00	159,784.68
XX	XXX	1XXX	640	Textbooks and Other Printed Materials - No On-line Services	0.00	633.36
XX	XXX	1XXX	650	Periodicals - Not On-Line Subscriptions	394.63	413.80
XX	XXX	26XX	41X	Energy Utility Services	9,491.16	8,998.31
XX	XXX	4XXX	710	Land	0.00	0.00
XX	XXX	4XXX	715	Land Improvements	0.00	0.00
XX	XXX	4XXX	720	Purchase of Existing Buildings	0.00	0.00
XX	XXX	4XXX	725	Major Construction Services	0.00	0.00
XX	XXX	4XXX	73X	Major Equipment-New	0.00	0.00
XX	XXX	4XXX	74X	Major Equipment-Replacement	0.00	0.00
XX	XXX	XXXX	561	Tuition to Other School Districts Within the State	0.00	0.00
XX	XXX	XXXX	562	Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX	XXXX	563	Educational Fees to Detention Facilities	0.00	0.00

Trustees' Financial Summary

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48 Stillwater County

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Special Education Reversion

Special Education Allowable Cost Payments:

a.	Instructional Block Grant Entitlement	5,594.40
b.	Related Services Block Grant Entitlement	0.00
c.	Total Entitlements Subject to Reversion	5,594.40

Prorated Cooperative Cost Payments:

d.	Related Services Block Grant Entitlement (paid to coop)	1,864.80
e.	Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	8,055.93
f.	Grand Total Allowable Special Education Expenditures (See attached worksheet)	10,581.27
g.	Special Education Reversion Amount If f = 0 then c = reversion ELSE If (e - f) is > 0, then [(e - f) * 0.75] = reversion	0.00

Note to District:

If the amount on Line (g) is greater than zero, revenue source code 3115 State Special Education Allowable Cost Payment to Districts in the General Fund (01) will be reduced automatically. The amount will be used to fund the special education allowable cost entitlement next year. Include the reverted amount on the General Fund (01) balance sheet in Deferred Inflows (680).

Remember:

The Deferred Inflow(680) entry for the reverted amount in the General Fund (01) will need to be removed in the next fiscal year.

Local and state special education resource transfers to the coop must be coded as follows: XXX-280-62XX-920.

Percentage of Special Ed Funding FY2018 Maximum Budget: 89%

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Special Education Reversion

Program	Function	Object	Fund 01	Fund 13	Fund 24	Fund 25	Fund 26
280	1XXX	1XX	7,528.00	0.00	0.00	0.00	0.00
280	1XXX	2XX	829.89	0.00	0.00	0.00	0.00
280	1XXX	3XX	1,500.00	0.00	0.00	0.00	0.00
280	1XXX	4XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	5XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	6XX	108.00	0.00	0.00	0.00	0.00
280	1XXX	7XX	0.00	0.00	0.00	0.00	0.00
280	21XX	1XX	0.00	0.00	0.00	0.00	0.00
280	21XX	2XX	0.00	0.00	0.00	0.00	0.00
280	21XX	3XX	0.00	0.00	0.00	0.00	0.00
280	21XX	4XX	0.00	0.00	0.00	0.00	0.00
280	21XX	5XX	0.00	0.00	0.00	0.00	0.00
280	21XX	6XX	0.00	0.00	0.00	0.00	0.00
280	21XX	7XX	0.00	0.00	0.00	0.00	0.00
280	221X	1XX	0.00	0.00	0.00	0.00	0.00
280	221X	2XX	0.00	0.00	0.00	0.00	0.00
280	221X	3XX	0.00	0.00	0.00	0.00	0.00
280	221X	4XX	0.00	0.00	0.00	0.00	0.00
280	221X	5XX	0.00	0.00	0.00	0.00	0.00
280	221X	6XX	0.00	0.00	0.00	0.00	0.00
280	221X	7XX	0.00	0.00	0.00	0.00	0.00
280	222X	1XX	0.00	0.00	0.00	0.00	0.00
280	222X	2XX	0.00	0.00	0.00	0.00	0.00
280	222X	3XX	0.00	0.00	0.00	0.00	0.00
280	222X	4XX	0.00	0.00	0.00	0.00	0.00
280	222X	5XX	0.00	0.00	0.00	0.00	0.00
280	222X	6XX	0.00	0.00	0.00	0.00	0.00
280	222X	7XX	0.00	0.00	0.00	0.00	0.00
280	24XX	1XX	0.00	0.00	0.00	0.00	0.00
280	24XX	2XX	0.00	0.00	0.00	0.00	0.00
280	24XX	3XX	0.00	0.00	0.00	0.00	0.00
280	24XX	4XX	0.00	0.00	0.00	0.00	0.00
280	24XX	5XX	0.00	0.00	0.00	0.00	0.00
280	24XX	6XX	0.00	0.00	0.00	0.00	0.00
280	24XX	7XX	0.00	0.00	0.00	0.00	0.00
280	62XX	920	615.38	0.00	0.00	0.00	0.00
Totals			10,581.27	0.00	0.00	0.00	0.00

10,581.27

Be sure costs have been properly allocated between the elementary and high school district, if appropriate. Expenditures in Object 8XX are not allowable. Expenditures in function 24XX and Objects 1XX and 2XX are only allowable if the district employs a certified special education director. ARM 10.16.3136

**Expenditures under 24XX 1XX/2XX are excluded from the total when there is not a certified special education director as reported for FY16 in TEAMS.*

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Schedule of Changes in Fixed Assets, Depreciation, and Net Fixed Assets

Governmental	Begining Balance	Adjust-ments	Additions	Removals	Ending Balance
Land	1.00	0.00	0.00	0.00	1.00
Land Improvements	3,962.24	0.00	0.00	0.00	3,962.24
Buildings	272,583.68	0.00	0.00	0.00	272,583.68
Machinery and Equipment	322,265.66	0.00	49,158.42	68,017.84	303,406.24
Totals at Historical Cost	598,812.58	0.00	49,158.42	68,017.84	579,953.16
Depreciation					
Improvement Accum	380.00	0.00	198.00	0.00	578.00
Building Accum	206,925.00	0.00	6,501.00	0.00	213,426.00
Machinery and Equipment Accum	248,673.50	0.00	21,713.00	67,160.00	203,226.50
Total Accumulated Depreciation	455,978.50	0.00	28,412.00	67,160.00	417,230.50
Governmental Activities, Capital Assets, Net of Accumulated Depreciation	142,834.08	0.00	20,746.42	857.84	162,722.66

* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

** Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.

*** Has comments.

Depreciation by Function for FY2016	Governmental Activities	Business-Type Activities	Adjustments
Instruction (1XXX)	1,368.00	0.00	0.00
Financial Administration (25XX)	428.00	0.00	0.00
Operations and Maintenance (26XX)	842.00	0.00	0.00
Transportation (27XX)	18,394.00	0.00	0.00
Extracurricular (34XX, 35XX)	681.00	0.00	0.00
Unallocated	6,699.00	0.00	0.00
Total Depreciation for FY2016	28,412.00	0.00	0.00

*** Has comment.

Trustees' Financial Summary

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Schedule of Changes in Long-Term Liabilities

	(a) Beginning Balance 7/1/2015	(b) New Debt & Other Additions	(c) Principal Payments	(d) Refunding & Other Reduction	(e) Ending Balance (6/30/2016) [a+b-c-d]	(f) Current Portion Due FY2017	(g) Long-Term Portion Due FY2018
Governmental Activities *							
Compensated Absences	14,897.88	4,958.99	0.00	0.00	19,856.87	0.00	19,856.87
Other Post Employment Benefits	70,280.00	0.00	0.00	70,280.00	0.00	0.00	0.00
Total Governmental Activity Non-bond Long-Term Liabilities	85,177.88	4,958.99	0.00	70,280.00	19,856.87	0.00	19,856.87

* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

** Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.

Trustees' Financial Summary

FY2015-16

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Net Pension Liability FY2016

	Beginning Balance	Additions	Reductions	Ending Balance
Governmental				
Net Pension - PERS	64,939.89	2,442.73	0.00	67,382.62
Net Pension - TRS	284,483.75	23,234.65	0.00	307,718.40